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## THE COMMONWEALTH OF MASSACHUSETTS Appellate Tax Board

100 Cambridge Street
Suite 200
Boston, Massachusetts 02114

Docket No. F335030

GRANT E. CALLENDER Appellant.

٧.

BOARD OF ASSESSORS OF THE CITY OF BOSTON Appellee.

## **DECISION WITH FINDINGS**

The assessors' Motion to Dismiss is allowed and the Decision is for the appellee. The appellant filed this appeal claiming to be aggrieved by the refusal of the assessors to grant the appellant a fiscal year 2018 residential exemption for property located at 19 Brookledge Street. However, the assessors had already granted a fiscal year 2018 residential exemption to the appellant for another property that the appellant owned located at 92 Waumbeck Street.

The appellant is entitled to only 1 residential exemption in a fiscal year. Moreover, he received the same tax benefit regardless of which of his properties received the residential exemption. The exemption for each fiscal year is a specific dollar amount that is granted to all qualifying properties within the city for that fiscal year. Each fiscal year's exemption amount is based on a percentage of the assessed value of all class one, residential parcels in the city and the residential exemption amount that is granted to each qualifying property does not vary depending on the individual property's assessed value. See G.L. c. 59, § 5C. The appellant's tax savings of roughly \$2,500 for his property at 92 Waumbeck Street would have been the same if the exemption had been granted to his property at 19 Brookledge.

Accordingly, the Board finds and rules that the appellant was not aggrieved by the denial of the residential exemption on 19 Brookledge Street and the Decision is for the appellant.

the appellee.

APPELLATE TAX/BOARD

Chairman

Commissioner

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Commissioner

Commissioner

Attest:

Clerk of the Board

Date: (Seal)

SEP 2 5 2018

**NOTICE:** Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.